STATE OF NEVADA
GAMING CONTROL BOARD

CPA MICS COMPLIANCE CHECKLIST

ELECTRONIC DATA PROCESSING

Client   **Audit**   **Prepared**
Name:_____ **Period:**_____ **By:**_____

NGC Regulation 6.090(9) requires the CPA to use "criteria established by the chairman" in determining whether a Group I or Group II licensee is in compliance with the Minimum Internal Control Standards (MICS). This checklist is to be used by the CPA in determining whether the licensee's electronic data processing operations are in compliance with the Electronic Data Processing Minimum Internal Control Standards.

Indicate licensee personnel contacted:

Date of Inquiry	Person Interviewed	Position

Unless otherwise instructed, examine a completed document for compliance for those Questions referring to records/documentation (denoted by underlined question numbers in bold print), recalculating where appropriate. Indicate (by tickmark) whether the procedures were confirmed via examination/review of documentation, through inquiry of licensee personnel or via observation of procedures. Tickmarks used:
      _____ Confirmed via examination/review
      _____ Confirmed via inquiry
      _____ Confirmed via observation

General Controls

Questions 1-7 must be addressed for each gaming application and each casino entertainment application.

Indicate the manufacturer and model type of computerized system(s) in use for each area:

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Area	Manufacturer and Model Type	Period In Use

		Yes	No	W/P Ref.
1.	Are the main computers (i.e., hardware, software and data files) for each gaming application (e.g., keno, race and sports, slots, etc.) and each casino entertainment application in a secured area with access restricted to authorized persons, including vendors?	_____	_____	_____
2.	Are gaming and food/beverage personnel precluded from having unrestricted access to the secured computer areas?	_____	_____	_____
3.	Are the computer systems, including application software, secured through the use of passwords or other approved means?	_____	_____	_____
4.	Do management personnel or persons independent of the department being controlled assign and control access to system functions? **State the position or department.**	_____	_____	_____
5.	Are passwords controlled as follows unless otherwise addressed in these questionnaires:			
a.	Each user has their own individual password?	_____	_____	_____
b.	Passwords are changed at least quarterly with changes documented?	_____	_____	_____
6.	Are adequate backup and recovery procedures in place, and if applicable, include:			
a.	Daily backup of data files?	_____	_____	_____

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		Yes	No	W/P Ref.
b.	Backup of all programs?	_____	_____	_____
c.	Secured off-site storage of all backup data files and programs, or other adequate protection?	_____	_____	_____
d.	The testing of recovery procedures at least annually?	_____	_____	_____
7.	Is adequate system documentation maintained, including descriptions of both hardware and software, operator manuals, etc.?	_____	_____	_____

EDP Department

If a separate EDP department is maintained or if there are in-house developed systems, Questions 8 through 11 must be answered.

8. Is the EDP department independent of the gaming areas (e.g., cage, pit, count rooms, etc.)?   _____ _____ _____

9. Are EDP department personnel precluded from unauthorized access to:

    a. Computers and terminals located in gaming areas?   _____ _____ _____

    b. Source documents?   _____ _____ _____

    c. Live data files (not test data)?   _____ _____ _____

10. Are program changes for in-house developed systems documented as follows:

    a. Requests for new programs or program changes are reviewed by the EDP supervisor?   _____ _____ _____

    b. Approvals to begin work on the program are documented?   _____ _____ _____

    c. A written plan of implementation for new and modified programs is maintained and includes, at a minimum:

        1) The date the program is to be placed into service?   _____ _____ _____

        2) The nature of the change (if applicable)?   _____ _____ _____

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	Yes	No	W/P Ref.

3) A description of procedures required in order to bring the new or modified program into service (conversion or input of data, installation procedures, etc.)? _____ _____ _____

4) An indication of who is to perform all such procedures? _____ _____ _____

d. Testing of new and modified programs is performed and documented prior to implementation? _____ _____ _____

e. A record of the final program or program changes, including evidence of user acceptance, date in service, programmer, and reason for changes, is documented and maintained? _____ _____ _____

11. Are computer security logs, if generated by the system, reviewed by EDP supervisory personnel for evidence of:

a. Multiple attempts to log-on? or _____ _____ _____

b. Does the system deny user access after three attempts to log-on? _____ _____ _____

c. Changes to live data files? _____ _____ _____

d. Any other unusual transactions? _____ _____ _____

Note: This question does not apply to personal computers.

Modems

12. If remote dial-up to any associated equipment is allowed for software support, does the licensee maintain an access log which includes:

a. Name of employee authorizing modem access? _____ _____ _____

b. Name of authorized programmer or manufacturer representative? _____ _____ _____

c. Reason for modem access? _____ _____ _____

d. Description of work performed? _____ _____ _____

e. Date and time? _____ _____ _____

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		Yes	No	W/P Ref.
f.	Duration of access?	_____	_____	_____

Optical Disk Document Storage

13. For documents that are scanned or directly stored to WORM ("Write Once Read Many") optical disk are the following conditions complied with:

		Yes	No	W/P Ref.
a.	The optical disk contains the exact duplicate of the original document?	_____	_____	_____
b.	All documents stored on optical disk are maintained with a detailed index containing the casino department and date in accordance with Regulation 6.040(1)?	_____	_____	_____
c.	Do controls exist to ensure the accurate reproduction of records, up to and including the printing of stored documents used for auditing purposes?	_____	_____	_____

14. If source documents and summary reports are stored on re-writeable optical disks, are the disks not relied upon for the performance of any audit procedures, and are the original documents and summary reports retained? _____ _____ _____